

A
CHINESE
COMMERCIAL GUIDE,

Consisting of a
COLLECTION OF DETAILS AND REGULATIONS
RESPECTING FOREIGN TRADE WITH CHINA,
SAILING DIRECTIONS, TABLES, &c.

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ARTICLES OF IMPORT.	PER	Chinese Duties.	Duties in Spanish currency	Excha- nge of Duties in sycee	Duties per cent. or lb. in English currency	Duties per 100 kilo- grams.
		T.M.C.C.	D. C.	D. C.	£ s. d.	P. C.
17 Elephants' Teeth, viz.						
1st quality, whole,	<i>pecul</i>	4 0 0 0	5.55	6.10	1 0 2	50 71
do. 2d quality, broken,	"	2 0 0 0	2.78	3.05	0 10 1	25 35
18 Fishmaws,	"	1 5 0 0	2.10	2.29	0 7 6½	18 92
19 Flints,	"	0 0 5 0	0.07	0.08	0 0 3	0 64
20 Glass, glassware, and crystal ware,		5 per	cent.	ad val	orem.	
21 Gambier,	<i>pecul</i>	0 1 5 0	0.21	0 23	0 0 9	1 89
22 Ginseng, 1st quality,	"	38 0 0 0	52.77	average 15.86	9 11 7	average 131 15
do. 2d quality, or refuse,	"	3 5 0 0	4.86		0 17 7½	
Note Of every hundred catties of foreign ginseng of what- ever sort, one fifth part is to be considered of superior quality, and four fifths of inferior quality.						
23 Gold and silver thread, viz :						
1st quality, or real,	<i>catty</i>	0 1 3 0	0.18	0.20	0 0 7½	15 68
do. 2d quality, or imitation	"	0 0 3 0	0.04	0.04½	0 0 1½	3 79
24 Gums: Benjamin or benzoin,	<i>pecul</i>	1 0 0 0	1.40	1.52½	0 5 0½	12 62
Olibanum,	"	0 5 0 0	0.70	0.76	0 2 6¼	6 31
Myrrh,	"	0 5 0 0	0.70	0.76	0 2 6¼	6 31
Gums unenumerated,		10 per	cent.	ad val	orem.	
25 Horns, buffalo and bullocks',	<i>pecul</i>	2 0 0 0	2.78	3.05	0 10 1	25 35
26 Horns, unicorn or rhinoceros'	"	3 0 0 0	4.17	4.58	0 15 1½	37 87
27 Linen, fine, 20 @ 30 yards by 27 @ 31 ins.	<i>piece</i>	0 5 0 0	0.70	0.76	0 3 0	3 72
Linen, coarse, or linen and cotton mixtures, silk and linen mixtures, &c.,		5 per	cent.	ad val	orem.	
28 Mace, or flower of nutmeg, ..	<i>pecul</i>	1 0 0 0	1.40	1.52½	0 5 0½	12 62
29 Mother-o'-pearl shells,	"	0 2 0 0	0.28	0.31	0 1 0	2 52
30 Metals, viz :—						
Copper, unmanufactured, as in slabs, pigs &c.,	"	1 0 0 0	1.40	1.52	0 5 0½	12 62
Copper, manufactured as in sheets, rods, &c.,	"	1 5 0 0	2.10	2.29	0 7 6½	6 31
Iron, unmanufact'd as in pigs, do. manufactured, as in hoops, bars, rods,	"	0 1 0 0	0.14	0.15½	0 0 6	1 26
Lead, in pigs or manufactured	"	0 1 5 0	0.21	0.23	0 0 9	1 90
Spelter,	"	0 2 8 0	0.39	0.43	0 1 5	3 47
Tin,	"	0 4 0 0	0.56	0.61	0 2 0¼	5 05
Tin plates,	"	1 0 0 0	1.40	1.52½	0 5 0½	12 62
Quicksilver	"	0 4 0 0	0.56	0.61	0 2 0¼	5 05
Steel, unmanufactured, Eng- lish or Swedish,	"	3 0 0 0	4.17	4.68	0 15 1½	38 20
Unenumerated metals,		5 per	cent.	ad val	orem.	
31 Nutmegs, 1st sort, or cleaned,	<i>pecul</i>	2 0 0 0	2.78	3.05	0 10 1	25 35
do. 2d sort, or uncleaned,	"	1 0 0 0	1.40	1.52½	0 5 0½	12 62
32 Pepper, (Malay)	"	0 4 0 0	0.56	0.61	0 2 0¼	5 05
33 Putchuck,	"	0 7 5 0	1.04	1.15	0 3 9¼	9 47
34 Rattans,	"	0 2 0 0	0.28	0.31	0 1 0	2 52

Gram. Horns. Rhinoceros' Horns. Linen. Mace. Mother-o'-pearl Shells.

GRAM, or split peas, 白荳 *peh tau*, is imported from India to some extent; it is bought by the Chinese for grinding and making into bean-curd and cakes, of which they consume an incalculable amount; the Indian grain is larger and whiter than the native, and epicures think it richer.

25. HORNS, *niú kioh* 牛角, and *Bones* of various animals are brought from the adjacent countries and islands, and form an important article of import with the native vessels. The horns of buffaloes and oxen form the largest part, but those of deer and goats are also brought to make into hartshorn, which is considered a good remedy in nervous ailments. Buffaloes' horns are worked into lanterns, some of which are of large size and highly elegant; the manufacture of small opium boxes annually consumes many hundred peculs, besides what is cut into handles, ferules, rings, canes, paper-knives, combs, and other useful articles. The bones are carved into buttons, and small fancy articles.

26. HORNS, *rhinoceros'*, or 犀角 *si kioh*. The best sort comes from CochinChina, and sell at times for \$300 apiece; an inferior sort comes from India, of which some probably are from southern Africa, which sell for \$30 and upwards apiece. The Chinese carve the finest pieces into elegant cups, cornucopias, &c., but most of the importation is used as a medicine; it is also sent to Japan by the Chinese.

27. LINEN, *má pú* 麻布 or *chuh pá* 竹布, is almost entirely purchased by the foreign community, nor does its importation increase; the Chinese wear no under garments, strictly so called; and their own grasscloth is cheaper than foreign linen. Cotton and linen, coarse linen drilling, and silk and linen mixtures, are all included under this head.

28. MACE, *tau kau hwa* 豆蔻花 or *yuh kwo hwa* 玉菓花. This is the reticulated arillus of the nutmeg, *Myristica moschata*, whose properties it has in a less degree. Good mace is horny and oily, red when gathered, but turns to an orange when sprinkled with salt water and dried; it has a pleasant, aromatic odor, with a pungent, bitterish taste. It is packed in bales, and care is requisite that it be not too dry or too wet, as both alike injure it. There is an inferior kind of mace got from a wild nutmeg found in Malabar, which externally resembles the true; it has a resinous taste and is but slightly aromatic. Mace has nearly disappeared from this market within the last few years.

29. MOTHER-O'-PEARL shells, 雲母殼 *yun mú koh* or 海珠殼 *hai chú koh*, are brought to this market from the islands of the Pacific and Sooloo seas. It is a small trade, and does not increase much, owing to the scarcity of suitable sound shells. There are seven qualities of naker, the best of which comes from the *Avicula perliere*; species of the *Haliotis*, *Placuna*, and *Unio*, also supply it. A large proportion of that which is brought to China is re-exported

Siamese Tariff.

Transit Duty.

Siamese Gold and silver Coins.

Tariff of Export and Inland Duties

TO BE LEVIED ON ARTICLES OF TRADE.

SEC. I.—The undermentioned articles shall be entirely free from inland or other taxes on production, or transit, and shall pay export duty as follows:—

	Tical. Salung. Fuang.		Tical. Salung. Fuang.
1 Ivory,	10 0 0 $\frac{1}{2}$ pecul.	26 Gum Benjamin,	4 0 0 "
2 Gamboge,	6 0 0 "	27 Angrai Bark,	0 1 0 "
3 Rhinoceros' horns,	50 0 0 "	28 Agilla Wood,	2 0 0 "
4 Cardamoms, best,	14 0 0 "	29 Ray Skins,	3 0 0 "
5 Do. bastard,	6 0 0 "	30 Old Deer's Horns,	0 1 0 "
6 Dried Mussels,	1 0 0 "	31 Do. soft or young,	10 $\frac{1}{2}$ cent.
7 Pelicans' Quills,	2 2 0 "	32 Deer Hides, fine,	8 0 0 " 100.
8 Betel Nut, dried,	1 0 0 "	33 Do. common,	3 0 0 "
9 Krachi Wood,	0 2 0 "	34 Deer Sinews,	4 0 0 $\frac{1}{2}$ pecul.
10 Shark's Fins, white,	6 0 0 "	35 Buffalo and Cow	
11 Shark's Fins, black,	3 0 0 "	Hides,	0 1 0 "
12 Luckraban Seed,	0 2 0 "	36 Elephants' Bones,	1 0 0 "
13 Peacock's Tails,	10 0 0 $\frac{1}{2}$ 100 tails	37 Tigers' Bones,	5 0 0 "
14 Buffalo & Cow Bones,	0 0 0 $\frac{1}{2}$ pecul.	38 Buffalo Horns,	1 0 0 "
15 Rhinoceros' Hides,	0 2 0 "	39 Elephants' Hides,	0 1 0 "
16 Hide Cuttings,	0 1 0 "	40 Tigers' Skins,	0 1 0 $\frac{1}{2}$ skin
17 Turtle Shells,	1 0 0 "	41 Armadillo Skins,	4 0 0 "
18 Do. soft,	1 0 0 "	42 Stick Lac,	1 1 0 " pecul.
19 Bicho de Mar,	3 0 0 "	43 Hemp,	1 2 0 "
20 Fish Maws,	3 0 0 "	44 Dried Fish, <i>Plaheng</i> ,	1 2 0 "
21 Birds' Nests, un-		45 Do. <i>Plasalit</i> ,	1 0 0 "
cleaned,	20 $\frac{1}{2}$ cent.	46 Sapan Wood,	0 2 1 "
22 Kingfishers' Feathers,	6 0 0 " 100.	47 Salt Meat,	2 0 0 "
23 Cutch,	0 2 0 " pecul.	48 Mangrove Bark,	0 1 0 "
24 Beyche Seed (<i>Nur</i>		49 Rose Wood,	0 2 0 "
<i>Vomica</i>),	0 2 0 "	50 Ebony,	1 0 0 "
25 Pungtarai Seed,	0 2 0 "	51 Rice,	4 0 0 $\frac{1}{2}$ kogan.

SEC. II.—The undermentioned articles being subject to the inland or transit duties herein named, and which shall not be increased, shall be exempt from export duty:—

	Tical. Salung. Fuang.		Tical. Salung. Fuang.
52 Sugar, white,	0 2 0 $\frac{1}{2}$ pecul.	58 Dried Prawns,	one-tiocl th .
53 Do. red,	0 1 0 "	59 Til Seed,	"
54 Cotton, clean and		60 Silk, Raw,	"
uncleaned,	10 per cent.	61 Bees' Wax,	one-fifteenth.
55 Pepper,	1 0 0 "	62 Tallow,	1 0 0 $\frac{1}{2}$ pecul.
56 Salt Fish, <i>Platu</i> ,	1 0 0 10,000 fish.	Salt,	6 0 0 " kogan.
57 Beans and Peas,	one-twelfth.	Tobacco,	1 2 0 " 1000 bdls

SEC. III.—All goods or produce, unenumerated in this Tariff, shall be free of export duty, and shall only be subject to one inland tax or transit duty, not exceeding the rate now paid.

The fineness of the precious metals is expressed as in China by toques or touches, 100 denoting purity. They are weighed by the tical of 9 *drwt.* 10 *grs.* troy.

The coins used in Siam are small globular pieces of gold and silver, of various sizes and denominations. The only small change is in cowries; no regard is paid to shape of the shells.—Accounts are kept in ticals, salungs, and fuangs, in the following relative proportions:—